

Higher estate tax rates would have an especially severe impact on farmers and small business owners in Georgia's Second Congressional District. According to a June 2009 report by the U.S. Department of Agriculture, if Congress does not take action on estate tax relief before the end of this year, the resulting higher estate tax could affect 10 percent of American farms, 98 percent of which are family-owned and operated. Many Georgians could lose farms that have been passed down from generation to generation, or be forced to sell much-needed land, buildings, and equipment. In addition, small business owners could lose the companies they worked so hard to build and hoped to hand down to their children.

We cannot ignore these issues, and it is my hope that a bipartisan agreement can be reached before the New Year. We must extend the 2001 and 2003 tax cuts, at least temporarily, for all Americans, as well as provide substantial estate tax relief for the benefit of our family-owned farms and businesses.

Now is not the time for political games and maneuvering. The nation needs us to come together and address this issue in a bipartisan manner. We truly cannot afford to wait any longer.

Mr. LEVIN. Mr. Speaker, the nonpartisan Joint Committee on Taxation has prepared a technical explanation of the House amendment to the Senate amendment to H.R. 4853. This document expresses the Committee's understanding and intent of the provisions included in this legislation. This document can be found on the Joint Committee on Taxation website, [www.jct.gov](http://www.jct.gov), under document number JCX-52-10.

Mr. STARK. Mr. Speaker, I rise today in support of H.R. 4853 the Middle Class Tax Relief Act of 2010. This bill puts the interests of working families and our nation's fiscal health ahead of millionaires. The legislation allows the Bush tax cuts for the wealthy to expire, and protects struggling middle class families from a tax increase they cannot afford during these difficult economic times.

A vote against this bill is a vote against middle class families in order to protect millionaires and billionaires. Our colleagues across the aisle want to hold middle class tax relief hostage so that they can give yet another massive tax break to the wealthy. The Congressional Budget Office reported what we already know: tax cuts for the rich provide virtually no economic stimulus. Extending the rates for the highest income tax brackets is not a break needed by our small businesses. Individuals with small business income make up fewer than three percent of taxpayers in the top two tax brackets. There is no reason for us to use \$700 billion that could be used to create jobs or reduce the deficit so that millionaires can get a tax cut.

Earlier this week Congress allowed unemployment insurance to expire for millions of Americans. Two million people will lose their unemployment benefits in December alone, including over 400,000 in my state of California. Last week, nearly every Republican voted against a three month extension of unemployment benefits to help families keep a roof over their heads and food on their dinner table over the holidays. This week, they will gladly justify using \$700 billion in borrowed money to make a few thousand millionaires happy. The priorities of the Republicans are dangerous and out of touch with what our economy needs.

I support the Middle Class Tax Relief Act because it will protect middle and lower income families. In addition to making the tax cuts permanent for the first \$250,000 of income for all married couples, the legislation will extend the \$1,000 child tax credit; provide permanent dividend income tax relief; allow more workers to benefit from the EITC; permanently eliminate the "marriage penalty"; and patch the AMT through 2011. I urge my colleagues to not turn their backs on middle class families and to support this legislation.

Mr. LEWIS of Georgia. Mr. Speaker, long before a man finds a political party, he finds his principles. This debate about the "Bush Tax Cuts" is an opportunity to show the American people our principles—to show them that we stand for and believe in a strong middle class; to show them we believe in fiscal responsibility.

Forty-seven years ago, on the steps of The Lincoln Memorial, I criticized both the Republican and the Democratic party for doing too little for the working man and the disenfranchised. And now, as I stand here on the floor of the House of Representatives, I hope this is criticism I will not have to repeat today.

To my colleagues who fret or seek the cover of Republican votes I say, "be not afraid." Be not afraid as history will judge us right. Be not afraid as the numbers are on our side. Be not afraid as an elected official is judged not by the number of years he has served, but by the cause he has served.

Stand up and show America the cause you serve. Stand up and show America your principles. If you value and believe in the strength of America's working families, then vote "yes." If you truly believe in fiscal responsibility, then vote "yes." But if partisanship and political games come first, then vote no and allow America to see you for who you are.

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to clause 1(c) of rule XIX, further consideration of this motion is postponed.

#### ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, proceedings will resume on the following motion to suspend the rules previously postponed: H.R. 6469, by the yeas and nays.

#### PLACING CONDITIONS ON CHILD AND ADULT CARE FOOD PROGRAM

The SPEAKER pro tempore. The unfinished business is the vote on the motion to suspend the rules and pass the bill (H.R. 6469) to amend section 17 of the Richard B. Russell National School Lunch Act to include a condition of receipt of funds under the child and adult care food program, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. GEORGE MILLER) that the House suspend the rules and pass the bill.

The vote was taken by electronic device, and there were—yeas 416, nays 3, not voting 15, as follows:

[Roll No. 601]

YEAS—416

Ackerman	DeLauro	Kaptur
Aderholt	Dent	Kennedy
Adler (NJ)	Deutch	Kildee
Akin	Diaz-Balart, L.	Kilpatrick (MI)
Alexander	Diaz-Balart, M.	Kilroy
Altmire	Dicks	Kind
Andrews	Dingell	King (NY)
Arcuri	Djou	Kingston
Austria	Doggett	Kirkpatrick (AZ)
Baca	Donnelly (IN)	Kissell
Bachus	Doyle	Klein (FL)
Baird	Dreier	Kline (MN)
Baldwin	Driebeaus	Kosmas
Barrow	Duncan	Kratovil
Bartlett	Edwards (MD)	Kucinich
Barton (TX)	Edwards (TX)	Lamborn
Bean	Ehlers	Lance
Becerra	Ellison	Langevin
Berkley	Ellsworth	Larsen (WA)
Berman	Emerson	Larson (CT)
Biggert	Engel	Latham
Bilbray	Eshoo	LaTourette
Bilirakis	Etheridge	Latta
Bishop (GA)	Farr	Lee (CA)
Bishop (NY)	Fattah	Lee (NY)
Bishop (UT)	Filner	Levin
Blackburn	Flake	Lewis (CA)
Blumenauer	Fleming	Lewis (GA)
Blunt	Forbes	Linder
Bocchieri	Fortenberry	Lipinski
Boehner	Foster	LoBiondo
Bonner	Fox	Loebach
Bono Mack	Frank (MA)	Lofgren, Zoe
Boozman	Franks (AZ)	Lowe
Boren	Frelinghuysen	Lucas
Boswell	Fudge	Luetkemeyer
Boucher	Gallagher	Lujan
Boustany	Garamendi	Lummis
Boyd	Garrett (NJ)	Lungren, Daniel
Brady (PA)	Gerlach	E.
Brady (TX)	Giffords	Lynch
Braley (IA)	Gingrey (GA)	Mack
Bright	Gohmert	Maffei
Brown (SC)	Gonzalez	Maloney
Brown, Corrine	Goodlatte	Manzullo
Buchanan	Gordon (TN)	Markey (CO)
Burgess	Graves (GA)	Markey (MA)
Burton (IN)	Graves (MO)	Marshall
Butterfield	Grayson	Matheson
Calvert	Green, Al	Matsui
Camp	Green, Gene	McCarthy (CA)
Campbell	Griffith	McCarthy (NY)
Cantor	Grijalva	McCaul
Cao	Guthrie	McClintock
Capito	Gutierrez	McCollum
Capps	Hall (NY)	McCotter
Capuano	Hall (TX)	McDermott
Cardoza	Halvorson	McGovern
Carnahan	Hare	McHenry
Carney	Harman	McIntyre
Carson (IN)	Harper	McKeon
Cassidy	Hastings (WA)	McMahon
Castle	Heinrich	McNerney
Castor (FL)	Heller	Meek (FL)
Chaffetz	Hensarling	Meeks (NY)
Chandler	Herger	Melancon
Childers	Herseth Sandlin	Mica
Chu	Higgins	Michaud
Clarke	Hill	Miller (FL)
Clay	Himes	Miller (MI)
Cleaver	Hinchee	Miller (NC)
Clyburn	Hinojosa	Miller, Gary
Coble	Hirono	Miller, George
Coffman (CO)	Hodes	Minnick
Cohen	Hoekstra	Mitchell
Cole	Holden	Mollohan
Conaway	Holt	Moore (KS)
Connolly (VA)	Honda	Moore (WI)
Conyers	Hoyer	Moran (KS)
Cooper	Hunter	Moran (VA)
Costa	Inglis	Murphy (CT)
Costello	Inslee	Murphy (NY)
Courtney	Israel	Murphy, Patrick
Crenshaw	Issa	Murphy, Tim
Critz	Jackson (IL)	Myrick
Crowley	Jackson Lee	Nadler (NY)
Cuellar	(TX)	Napolitano
Culberson	Jenkins	Neal (MA)
Cummings	Johnson (GA)	Neugebauer
Dahlkemper	Johnson (IL)	Nunes
Davis (AL)	Johnson, E. B.	Nye
Davis (CA)	Johnson, Sam	Oberstar
Davis (IL)	Jones	Obey
Davis (KY)	Jordan (OH)	Olson
Davis (TN)	Kagen	Olver
DeGette	Kanjorski	Ortiz